

LAWS AND REGULATIONS
RELATING TO THE
CUSTOMS OF CHOSEN



Compiled by
Government-General of Chosen.

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PREFACE

The present volume is a collection of translations of the laws and regulations promulgated in Chosen necessitated by the enforcement of the Customs Law, the Customs Tariff Law, Law No. 86 of 33rd year of Meiji, the Bonded Warehouse Law and the Free Depots Law since the 29th of August of the 9th year of Taisho. The five Laws above mentioned, however, are not included in the present volume as they have long been in force in Japan proper and translations of them in English have already been published there.

GOVERNMENT-GENERAL OF CHOKEN.

January, Tenth Year of Taisho.

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**Imperial Ordinance With Regard to
The Execution of The Customs
Law Etc. in Chosen.**

(No. 106, AUGUST, 9TH
YEAR OF TAISHO.)

The following laws are enforced in Chosen:—

1. The Customs Law.
2. The Customs Tariff Law.
3. Law No. 86, 33rd Year of Meiji.
4. The Bonded Warehouse Law.
5. The Free Depots Law.

Supplementary Provision.

The present Ordinance shall take effect from August
29, 9th year of Taisho.



Law With Regard to Exceptions in Chosen to The Customs Law, The Customs Tariff Law, The Bonded Warehouse Law, and The Free Depots Law.

(LAW NO. 53, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—The import duties shall be levied according to the annexed table, upon such articles as are specified in the same table and imported into Chosen.

ART. 2.—The following articles imported into Chosen shall be exempted from the payment of import duty:—

1. Seeds for sowing imported by the state, provinces (Do), urban prefecture (Fu), village (Men), or other public bodies or such juridical persons as are organized for industries designated by the Governor-General of Chosen ;

2 Machinery, instruments, explosives, basic ores to be used for flux, and chemicals imported by miners or smelters for their own use requisite for mining, placer-mining, or for smelting of gold, silver, copper, or iron : Provided, That they are recognized as reasonable by the Custom House ;

3. Machinery, instruments, explosives, and chemicals imported by miners for their own use requisite for

mining iron or coal: Provided, That they are recognized as reasonable by the Custom House;

4. Vehicles and other conveyances, as well as their equipment and accessories crossing the frontier for the transportation of passengers and goods;

5. Provisions, fuels, and other consumable articles to be consumed in the vehicles above mentioned: Provided, That they are recognized as reasonable by the Custom House;

6. Articles already exempted from customs duties under special concession and imported by such concessionaire.

ART. 3.—Import duties are exempted according to the provisions of the Governor-General of Chosen on machinery, instruments, and other materials imported by an iron-manufacturer in Chosen for the purpose of establishing a foundry with the capacity of turning out not less than 35,000 metric tons of pig-iron or steel per annum or of enlarging the capacity of an established foundry to the same extent, in one and the same place.

The above-mentioned clause shall also be applied to cases in which the manufacturer above mentioned imports into Chosen machinery, instruments, and other materials requisite for enabling his foundry to turn out such by-products as are designated by the Governor-General of Chosen.

ART. 4.—The Governor-General of Chosen may, in the event of famine or other calamity, reduce or exempt the import duties on rice, paddy, barley, wheat, wheat flour, millet, Italian or German millet "Kao-liang" (*Andropogon vulgaris*), soja beans, small beans, red or

white, (*Phaseolus subtrilobata*), Indian corn, and deccan grasses (*Panicum frumentaceum*) imported into Chosen for a certain period fixed by him.

ART. 5.—On the frontier between Shingishu Station, North Heian Do, and the mouth of the Toman, North Kankyo Do, exportation and importation of goods can not be effected except at localities designated by the Governor-General of Chosen.

The procedure with regard to exportation, importation, reshipment, or transportation of goods on the frontier mentioned in the preceding clause shall be gone through at the place of their first arrival unless otherwise designated by the Governor-General of Chosen.

ART. 6.—The following articles may, notwithstanding the preceding article, be imported or exported between Suikochin, Gishu Fu, North Heian Do, and the mouth of the Toman, North Kankyo Do. This provision, however, does not apply to cases in which special provisions are made by the Governor-General of Chosen :—

1. Personal effects and tools and instruments of professional necessity to travellers other than by rail ;

2. Articles yielded or produced in a neighbouring district of the frontier designated by the Governor-General of Chosen by the inhabitant of such district and imported or exported by the inhabitant himself ;

3. Tools and instruments of the inhabitant referred to in the preceding paragraph requisite for his work within the boundary mentioned and imported and exported by the inhabitant himself ;

ART. 7.—The Customs Law shall not be applied to

articles imported or exported in accordance with the provisions of the preceding article.

ART. 8.—The term “Minister of Finance” or “Minister in charge” used in the Customs Law, the Bonded Warehouse Law, and the Free Depots Law shall be replaced in Chosen by the term “Governor-General of Chosen”; the term “Offices of City (Shi), Town (Cho) and Village (Son)” by the term “Offices of Urban Prefecture (Fucho) and Village (Men)”; the term “Officials of City, Town and Village” by the term “Officials of Urban Prefecture and Village”; and the term “Law of Collection of National Tax” by the term “Ordinance of Collection of National Tax” respectively.

ART. 9.—The places to be established as open ports, besides those hitherto in existence, and the kinds of goods to be imported and exported through those open ports shall be determined in Chosen by the Governor-General of Chosen.

Supplementary Provisions.

ART. 10.—The present law shall take effect from August 29, 9th year of Taisho

ART. 11.—The import duties hitherto in force shall further be levied upon those foreign goods taken into Bonded Warehouses in Chosen prior to the enforcement of the present law.

ART. 12.—Actions, procedures, and other acts done prior to the enforcement of the present law according to the Chosen Customs Duty Ordinance, the Chosen Bonded

Warehouse Ordinance, or the Chosen Frontier Customs Duty Ordinance shall be deemed as done according to the Customs Law, the Bonded Warehouse Law, or the present law.

The foregoing provision shall further be followed in the case of articles exempted from import duties or "entrance duty" prior to the enforcement of the present law according to the regulations mentioned in Art. 3, No. 16, Art. 4, Art. 4-2, and Art. 8 of the Chosen Customs Tariff Ordinance.

IMPORT TARIFF.

Articles.	Unit.	Rates of Duty.
Horses (living)		Yen. Free
Sheep (living)		"
Salt :		
Obtained by spontaneous evaporation		
(unground)	100 kin	0.10
Other	ad val.	30%
Tobacco :		
Leaf tobacco	"	20%
Cigars, cigarettes and cut tobacco ..	"	40%
Chewing tobacco	1 kin	0.25
Snuff	"	0.58
Other	ad val	40%
Mineral oils coming under B. 2, No. 112,		
Import Tariff annexed to the Customs	10 American gallons.	0.19
Tariff Law		
Coke		free
Wood coming under F. and J, I, No. 612,		
Import Tariff annexed to the Customs		
Tariff Law		free

Regulations for Execution of The Customs Law No. 53 of The 9th Year of Taisho.

(ORDINANCE NO. 115 OF THE GOVERNMENT-GENERAL OF CHOSŌN, AUGUST, 9TH YEAR OF TAISHO.)

CHAPTER I.

ASSESSMENT AND COLLECTION OF, AND SECURITY FOR CUSTOMS DUTIES.

ART. 1.—A person desiring to enjoy, according to the proviso of Art. 1 of the Customs Law, the benefit of special conventions, shall prove that the produces or manufactures concerned are those of the territory to which such conventions apply. This provision, however, does not apply to mail matter, and goods not exceeding Yen 100 in dutiable value.

ART. 2.—The proof mentioned in the preceding article shall be made by means of a certificate of origin issued by the Imperial Consulate or Commercial Agency at the locality of production, manufacture, purchase or shipment of the goods, or, if there is neither Imperial Consulate nor Commercial Agency, by the Custom House, other government authorities, public officers or Chamber of Commerce of the locality.

Certificate mentioned in the preceding clause shall contain the marks, numbers, descriptions, quantity, num-

ber of packages and the territory of production or manufacture of the goods concerned.

ART. 3.—In order to collect customs duties, a notice must be given by means of a document to the payer of the amount of payment and the treasury indicated. No written notice, however, is necessary except in case payment is to be made to the treasury.

The provision of the preceding clause, however, does not apply in case the duty is collected according to the Regulations for Receiving and Paying of cash at the Post Office of the Government-General of Chosen.

ART. 4.—On receipt of the written notice mentioned in the preceding article, the payer shall pay the amount of duty to the treasury indicated, the written notice being presented at the same time.

ART. 5.—In case a government officer examines and immediately collects customs duties on travellers' baggage, goods mentioned in the proviso of Art. 31 of the Customs Law, etc., the attendance of other government or public officer is required.

On the collection of customs duties according to the preceding clause, a report must be made to the Custom House, with the verification of the government or public officer in attendance.

ART. 6.—On receipt of a notice of the amount of customs duties according to Art. 42 of the Customs Law, the Post Office shall notify the addressee thereof before the mail matter is delivered.

ART. 7.—The person notified as mentioned in the preceding article shall present to the Post Office the application for payment sent to him by that Office, with

revenue stamps equal to the amount of duty affixed thereon.

ART. 8.—On receiving the document mentioned in the preceding article, the Post Office shall send it to the Custom House concerned.

ART. 9.—A person desiring to claim a reduction of duty according to Art. 2 of the Customs Law shall present to the Custom House a document stating the marks, numbers, descriptions, quantity and value of the damaged goods, and the substance of claim.

ART. 10.—Things to be furnished by way of security for customs duties are limited to money and negotiable instruments considered reliable by the Custom House.

ART. 11.—Securities to be furnished shall be deposited in the treasury and the receipt presented to the Custom House.

ART. 12.—On the depreciation of value of the negotiable instruments furnished, the Custom House may cause an additional security to be furnished.

ART. 13.—When securities are to be put up for public sale according to the proviso of Art. 6 of the Customs Law, public notice shall be given to that effect; and the same securities shall be sold after the lapse of three days, at least, from the first day of such notice.

ART. 14.—The public notice mentioned in the preceding article shall contain the domicile or residence and name of the furnisher of securities, the kinds and amounts of negotiable instruments, the place and time of public sale, and other necessary particulars.

ART. 15.—The public sale shall be suspended, if the

customs duties and expenses have been paid in full before its execution.

ART. 16.—If there is any surplus to be returned to the furnisher of securities according to the proviso of Art. 6 of the Customs Law, it may be deposited in the treasury.

CHAPTER II.

PROCEDURE REGARDING VESSELS.

ART. 17.—The entrance notice of a vessel shall be given by means of a document stating the name, nationality, registered tonnage, port of departure, time of arrival and number of crew of the vessel.

ART. 18.—The ship's manifest shall contain the name and nationality of the vessel, the place of shipment, destinations, marks, numbers, descriptions, quantity, number of packages and names of consignees of the goods.

ART. 19.—The statement of hatches shall contain the positions and number of hatches; the list of articles for ship's use shall contain the kinds, quantity and estimated value of the articles for ship's use; and the list of passengers shall contain their names and nationalities, and the ports of their embarkation and debarkation.

The names and nationalities of vessels shall also be mentioned in the statements referred to in the preceding clause.

ART. 20.— In order to obtain a permission for shipping and discharging of goods before the production of her manifest or transport list, vessels with foreign goods on board shall produce an application to the Custom House, stating the reasons therefor, and kinds and quantity of the goods.

ART. 21.— The clearance notice of a vessel shall be given by means of a document stating the name, nationality, registered tonnage, port of destination and time of departure of the vessel.

ART. 22.— The clearance permit for a vessel engaged in foreign trade shall be given by means of a document, and at the same time the ship's certificate of registry and other documents already presented shall be returned.

ART. 23.— In order to obtain the special permission of the Director of Customs for shipping and discharging of goods between sunset and sunrise or on a Customs' holiday, for a vessel with foreign goods on board, an application shall be produced to the Custom House, stating the reasons therefor, and kinds, quantity and number of packages of the goods.

ART. 24.— A person who has obtained the special permission mentioned in the preceding article shall pay the following fees for it. This provision, however, does not apply in case of goods being discharged on account of maritime perils or other unavoidable causes; or in case of a coasting vessel with foreign goods on board shipping and discharging domestic goods only.

From sunrise to sunset.....Yen 3.00 for not more than two hours.

From sunset to 12.00 o'clock p.m.....Yen 5.00 for not more than two hours.

From 12.00 o'clock p.m. to sunrise.....Yen 10.00 for not more than two hours.

ART. 25.— On receiving the notice mentioned in Clause 2 of Art. 18 of the Customs Law, the police officer shall immediately inform the competent Custom House or Customs inspectors Station thereof.

ART. 26.— In case foreign goods are to be landed temporarily, the master of the vessel concerned shall make declaration thereof to the Custom House or where there is no Custom House to a Customs officer or where there is no Customs officer, to a police officer, by means of a document stating the marks, numbers, descriptions, quantity and number of packages of the goods, and the reason for landing. When, however, it is impossible to declare previously on account of maritime perils or other unavoidable causes, the declaration shall be made immediately after such landing.

ART. 27.— The declaration mentioned in Art. 21 of the Customs Law shall be made by means of a document stating the descriptions, quantity and value of articles.

ART. 28.— On receiving a declaration mentioned in the two preceding articles, the police officer shall inform the competent Custom House or Customs inspectors Station thereof.

ART. 29.— In case a coasting vessel has been compelled on account of maritime perils or other unavoidable causes, to call at a foreign port, notice shall be given, on her return, to the competent Custom House thereof.

If articles for ship's use have been taken on board the vessel mentioned in the preceding clause, a list containing their descriptions, quantity, original value and place of shipment shall be produced to the competent Custom House at the port on her return.

CHAPTER III

PROCEDURE REGARDING GOODS.

Section I. General Provisions.

ART. 30.—A person desiring to obtain special permission for taking goods into or out of a Bonded Area or treating goods therein, between sunset and sunrise or on Customs' holiday, shall produce an application to the Custom House stating the reasons therefor, kinds, quantity and number of the packages of the goods.

ART. 31.—A person who has obtained the special permission of the preceding article shall pay the following fees for it:—

From sunrise to sunset...Yen 3.00 for not more than two hours.

From sunset to 12.00 o'clock p.m...Yen 5.00 for not more than two hours.

From 12.00 o'clock p.m. to sunrise...Yen 10.00 for not more than two hours.

ART. 32.—A person desiring to obtain the special

permission for landing and shipping of goods and otherwise communicating between a vessel and land at places other than those appointed for the purpose by the Custom House shall produce to the Customs an application stating the places and period of communication, kinds, quantity and number of packages of the goods.

In the event of non-compliance with the terms of the special permission, the Custom House shall cancel the permission.

ART. 33.—The Custom House may grant at discretion special permission, on application, to have goods examined at places other than those appointed for the purpose by the Custom House. No special permission, however, is required in case of the provision of Art. 31 of the Customs Law.

A person desiring to obtain the special permission mentioned in the preceding clause shall produce an application stating the place and period of the required permission and descriptions, quantity and number of packages of the goods.

A person who has obtained the special permission mentioned in the present article shall pay for such permission a fee of 3 yen for each hour required for such examination. In case the travelling expenses are required for such examination, the actual expenses are collected in addition to the fee.

Section II. Procedure regarding exportation and re-shipment of goods

ART. 34.—Export declaration shall be made by

means of a document stating the name and nationality of the vessel on which the goods are to be shipped, the marks, numbers, descriptions, number of packages, quantity, value, port of destination, and place of destination of the goods. No document, however, is required for export declaration of travellers' baggage and the goods for export by the frontier between Shingishu Station, North Heian Do, and the mouth of the Toman, North Kankyo-Do, without any assistance of the railway lines.

In case of export goods of foreign origin, the place of production or manufacture shall be mentioned also.

In the export declaration of goods of foreign origin intended to be exempted from customs duties according to No. 17 of Art. 7 of the Customs Tariff Law, the object of exportation and the place of re-importation thereof shall be mentioned also.

In the case of alteration of the place of re importation mentioned in the preceding clause, notice shall be given thereof in writing to the Custom House at the place of exportation.

ART. 35.—A person desiring to export, within the legal period, goods exempted from customs duties according to Art 8 or Art. 10 of the Customs Tariff Law shall present to the Custom House the import permit or Customs' certificate in lieu thereof, at the time of export declaration.

On permitting the exportation of goods mentioned in the preceding clause, the import permit or certificate shall be endorsed "exported" and delivered to the furnisher.

Arr. 36.—The provision of Clause 1 of Art. 34 shall apply to re-shipment declaration correspondingly.

Section III. Procedure regarding importation of goods.

Arr. 37.—Import declarations shall contain the statement of the name and nationality of the vessel on which the goods have been carried, the places of purchase, shipment, production or manufacture, marks, numbers, descriptions, number of packages, quantity and value of the goods.

Arr. 38.—Invoices required to be attached to import declarations must be those made out at the country of purchase of goods and signed by the seller of goods.

Arr. 39.—Import declaration of travellers' baggage and the goods imported by the frontier between Shingishu Station, North Heian Do, and the mouth of the Toman, North Kankyo Do, without any assistance of railway lines may be made verbally.

Arr. 40.—A person desiring to import goods coming under the provisions of Nos. 17, 18 and 22 of Art. 7 of the Customs Tariff Law and to have such goods exempted from customs duties shall present the export permit or Customs' certificate in lieu thereof, at the time of import declaration. In the case, however, of import goods of domestic origin with reasons approved by the Customs officers for impossibility of presenting the export permit or Customs' certificate in lieu thereof, other evidential documents may be produced for the purpose.

ART. 41.— A person desiring to import goods enumerated in Nos. 2 to 8 of Art. 8 and Art. 10 of the Customs Tariff Law shall state, in the import declarations, the object of importation and the place of exportation also.

In the case of alteration of the place of exportation, notice shall be given in writing to the Custom House at the place of importation.

ART. 42.— A person desiring to obtain, according to the proviso of Art. 34 of the Customs Law, the permission for removing goods before import permit shall produce an application to the Custom House, stating the reasons therefor; stating besides, the marks, numbers, descriptions and quantity of the goods, and the date of import declaration, if he wishes to obtain the permission for removing in lots the goods mentioned in an import declaration.

ART. 43.— On the arrival of import mail matter, the Post Office shall make a list for the same and inform the Custom House concerned thereof.

The examination of the mail matter by the Customs officer shall take place in presence of the Post Office staff.

ART. 44.— In case it is impossible to deliver the mail matter to the addressee, the Post Office shall inform the Custom House, stating the reasons thereof.

Section IV. Transportation of goods.

ART. 45.— The transport declaration and transport lists of goods by sea route shall contain the name of vessel, destination, distinction domestic or foreign, marks, num-

bers, descriptions, number of packages, and quantity of the goods and the object of transportation being additionally mentioned in transport declarations, and the consignee, in transport lists.

The transport declarations and transport lists of goods by land route shall contain the destination, marks, numbers, descriptions, number of packages and quantity of goods, the value of the goods and the object of transportation being additionally mentioned in transport declarations, and the consignee, in transport lists.

ART. 46.— A person desiring to obtain the permission for transportation of foreign goods referred to in Art. 39-5 of the Customs Law, shall produce an application stating the destination, descriptions, number of packages and quantity of the goods.

ART. 47.— In case permission is given for the transportation of foreign goods according to Art. 39-5 of the Customs Law, the routes designated for the purpose shall be remarked in the permit, besides the particulars stated in the application mentioned in the preceding article.

In case the permission mentioned in the preceding clause is given by a police officer, a copy of the permit shall be forwarded to the competent Custom House.

ART. 48.— On the arrival, at the destination, of transport goods, the transport permit shall be presented to the Custom House.

If, in the case of the preceding clause, transport goods are found to agree with the permit, the Custom House shall return to the presenter such permit endorsed "Transported."

**Section V. Procedure regarding taking
possession of goods.**

ART. 49.—In the notice mentioned in Art. 47 and the application mentioned in Art. 48 of the Customs Law, there shall be stated the marks, numbers, descriptions and number of packages of the goods.

ART. 50.—In the case of public sale of goods according to Clause 2 of Art. 50 of the Customs Law, public notice shall be given thereof.

The public notice referred to in the preceding clause and Art. 51 of the Customs Law shall contain, besides the particulars enumerated in the preceding article, the reasons for, place and time of public sale, and other necessary particulars.

ART. 51.—The surplus, if any, to be delivered to the owner of goods in accordance with Clause 2 of Art. 50 of the Customs Law may be deposited.

ART. 52.—The rates of charges applicable on goods taken possession of by the Custom House shall be three sen a day for every 500 kin or 10 cubic shaku, and the day when the goods are taken possession of to be included for the purpose of collecting charges, while the day when the goods are released be excluded.

The charges mentioned in the preceding clause shall be collected in addition to those for a Government Bonded Warehouse or the rental for a Customs Compound or a Government Free Depot.

The charges mentioned in the first clause shall be collected upon weight in case the customs duty on goods

is imposed upon weight; in other cases upon volume. However they may be collected *vice versa* if it is deemed more convenient for collection.

CHAPTER IV.

PROTEST.

ART. 53.— A protest regarding the assessment of customs duty, shall contain the point of dissatisfaction, reasons, claim, and the date on which the action was taken. Any document or article attached to the protest shall be enumerated therein.

ART. 54.— The decision on a protest shall contain the domicile or residence and name of the protester, the substance of protest and the ground and text of the decision.

ART. 55.— The delivery of a decision shall be made by means of a messenger. Registered post, however, is also available for the purpose.

ART. 56.— On delivery of a decision, a receipt shall be required.

ART. 57.— In case delivery of a decision is impossible owing to unknownness of domicile or residence of the protester or other causes, a notice shall be posted up thereof.

In the case mentioned in the preceding clause, the

decision shall be considered to have been duly delivered, after the lapse of seven days from the day of notification.

ART. 58.— In order to purchase goods or cause them to be valued by appraisers, according to Art. 63 of the Customs Law, notice shall be given to the protester thereof.

ART. 59.— The protester shall, on receipt of the notice regarding the valuation of goods according to the preceding article, select his appraisers and report their occupations, domiciles or residences and names, within seven days; and obtain the approval of the Director of Customs thereof.

The period, however, prescribed in the present article may be prolonged at the request of the protester, if the Director of Customs deems it necessary.

ART. 60.— In case the Director of Customs considers the appraisers selected by the protester unsuitable, he shall order re-selection within another period indicated.

ART. 61.— Having approved the appraisers, the Director of Customs shall appoint the time and place of the valuation to be held and notify the protester thereof.

ART. 62.— On the conclusion of the valuation, each appraiser shall draw up a statement of valuation fully giving the reasons for his valuation and present it to the Custom House.

ART. 63.— The Director of Customs shall, on the conclusion of the valuation, notify the protester of the dutiable value.

CHAPTER V.

INVESTIGATION AND ACTION IN CASES OF INFRACTION OF THE LAW.

ART. 64.—Articles seized shall be sealed up by the officers making the seizure.

ART. 65.—In the list of articles seized, there shall be stated the names and quantity of the articles, the place and time of seizure and the domicile or residence and name of the possessor of such articles.

ART. 66.—In case articles seized are placed in the custody of the possessor or the office of urban prefecture or *men*, a receipt shall be required; and in the case of the custody of the office of urban prefecture or *men*, the possessor at the time of seizure shall be informed to that effect.

ART. 67.—In the case of public sale of articles seized according to Art. 90 of the Customs Law, the sale shall take place after public notice thereof.

The public notice mentioned in the preceding clause shall contain the names and quantity of the articles, the reasons for public sale, the place and time of public sale and other necessary particulars.

ART. 68.—The protocol regarding a visit of inspection search, or interrogation shall contain the facts, place, time, and substance of depositions, as the case may be.

ART. 69.—On the conclusion of investigation of an infraction of the law, the Customs officer shall report thereof to the Director of Customs.

ART. 70.—The notice of action mentioned in Art. 94 of the Customs Law shall be given by the delivery of a note.

The said notice shall contain, in addition to the particulars mentioned in Art. 94 of the Customs Law, the detailed facts regarding the infraction of the law, the quantity of articles and the place and period of payment of money or delivery of articles.

ART. 71.—The provisions of Arts. 55 and 56 apply to the delivery of the said note of action correspondingly.

ART. 72.—In the case of articles liable to confiscation being in the custody of the office of urban prefecture or *men*, the procedure of their delivery shall take place, as they are in the custody of such office.

ART. 73.—In case the Director of Customs prosecutes against an infraction of the law, articles seized, if any, shall be transferred to the court with a list of the same.

In case articles seized mentioned in the preceding clause are in the custody of the possessor or the office of urban prefecture or *men*, notice shall be given to the custodian of the transference of such articles.

ART. 74.—All documents regarding the investigation and action in cases of infraction of the law shall be sealed across every juncture of sheets, and every letter added or erased and every marginal note therein shall be sealed.

The erasure of letters shall be done so as to leave the characters legible and the number of such letters shall be endorsed.

ART. 75.—The certificate of official capacity of a Customs officer mentioned in Art. 87 of the Customs Law is shown among the forms annexed.

CHAPTER VI.

BUSINESS HOURS AND SPECIAL OPENING OF CUSTOMS.

ART. 76.—The business hours of Custom Houses are as follows, exclusive of holidays :—

From May 1 to October 31.....9 a.m. to 4 p.m.

From November 1 to April 30...9.30 a.m. to 4 p.m.

On Saturdays, however, Custom Houses close at 3 p.m.

ART. 77.—A person desiring to obtain the special permission for opening Customs, shall produce an application to the Custom House, stating the hours required for the purpose and the works to be done within such hours.

A person who has obtained the special permission mentioned in the preceding clause shall pay the following fees :—

From sunrise to sunset ... Yen 7.00 for not more than an hour.

From sunset to 12.00 o'clock p.m. ... Yen 15.00 for not more than an hour.

From 12.00 o'clock p.m. to sunrise ... Yen 25.00 for not more than an hour.

In Branch Custom Houses and Detached Custom Houses, the Director of Customs may reduce by half the rate of fees above mentioned in consideration of local conditions.

CHAPTER VII.

MISCELLANEOUS PROVISIONS.

ART. 78.—In order to obtain the special permission mentioned in Art. 93 of the Customs Law, the master of the vessel shall make a written application to the Director of Customs stating the name and nationality of the vessel, the period of and reasons for stay and, in the case of any goods to be landed or loaded, the name and quantity of such goods.

Upon obtaining the special permission mentioned in the preceding clause, the master of the vessel shall pay a fee of 20 yen for each permission.

In case the special permission is given for a vessel to enter into an unopened port for the purpose of any goods to be landed or loaded in places where communications of the vessel with an open port are exceedingly inconvenient, the Director of Customs may, if it is necessary to do so in consideration of local conditions and nature of the vessel, reduce the fees above mentioned by the permission previously obtained from the Governor-General of Chosen.

ART. 79.—A person who asks for a certificate of

Customs or a statistical table regarding ships or goods shall pay the following fees:—

1. Certificate.....Yen 2.00...per copy.
2. Statistical table for imports and exports :
At Custom Houses.....Between Yen 10.00
and Yen 30.00.....per month.
At Branch Custom Houses and Detached
Custom Houses...Between Yen 5.00
and Yen 20.00.....per month.
3. And other statistical tables regarding ships
and goods.....Between Yen .50
and Yen 1.00.....per copy.

ART. 80.—A person who makes use of Customs compounds for the storage of his goods shall, at the time of removing them, pay the following rents: Provided, That this provision does not apply to goods to be exported, articles enumerated under Nos. 1 and 2 of Art. 7 of the Customs Tariff Law, and personal effects carried by travellers :

1. For not more than five days from the
day of taking in the goods.....Free.
2. For not less than six days and not more than
fifteen days from the day of taking in the
goods :
Up to 500 kin or 10 cubic
shaku..... 1 sen per day
3. For more than sixteen days from the day of
taking in the goods :
Up to 500 kin or 10 cubic
shaku..... 2 sen per day.

In computing the number of days mentioned in

the preceding clause the day of taking in the goods shall be included, but the day of taking them out shall not be included.

The provision of Clause 3 of Art. 52 applies to the collection of the rents of Clause 1 correspondingly.

Arr. 81.—The fees, rents, and the expenses and charges of goods taken possession of by the Custom House may be paid in revenue stamps. A person desiring to pay, in revenue stamps, fees, rents, or expenses and charges of goods taken possession of by the Custom House, shall produce an application of payment or a declaration with such revenue stamps affixed thereon.

Arr. 82.—Customs officers and revenue officers cannot either direct or indirect, purchase articles seized or confiscated, goods taken possession of by the Custom House, securities for Customs duties etc., which are to be sold by the officers in charge.

Arr. 83.—All documents drawn up by the officers in charge according to the Customs Law or the present regulations shall contain the names of the government offices or official titles and names, and be duly dated and sealed.

Arr. 84.—All declarations and other documents shall contain the nationality and domicile or residence of the presenter and the date of presentation, and be duly signed by the presenter.

Arr. 85.—The public notice of the Customs Law or the present regulations shall, besides being posted up at the Custom House in competence, be announced by means of the official bulletin of the Government-General of Chosen or a newspaper issued in the seat of the Custom House concerned.

ART. 86.—All documents to be presented to a Custom House or Director of Customs according to the Customs Law or the present regulations, shall, within the jurisdiction of a Branch Custom House, be presented to such Branch Custom House and in the seat of a Detached Custom House to such Detached Custom House.

Besides the preceding clause, all provisions regarding Custom House shall apply to Branch Custom House and Detached Custom House correspondingly.

Supplementary Provisions.

The present regulations shall take effect from the 29th of August, 9th year of Taisho.

The old regulations shall further be followed in respect to the charges of the goods taken possession of by the Custom House prior to the operation of the present regulations.

Sample Form—(struck out).



Regulations for Execution in Chosen of the Bonded Warehouse Law.

(ORDINANCE NO. 116 OF THE GOVERNMENT-GENERAL
OF CHosen, AUGUST, 9TH YEAR OF TAISHO.)

CHAPTER I.

GENERAL PROVISIONS.

ART. 1.—A person desiring to store goods in a bonded warehouse shall make an application for warehousing to the Custom House and obtain a permit for warehousing after the examination of the goods.

ART. 2.—A person desiring to transfer goods between bonded warehouses shall make an application for such transference to the Custom House and obtain the permit therefor.

ART. 3.—In the case of domestic goods stored in a Bonded Warehouse being to be removed into the interior, the purpose to export them having been altered, notice shall be given thereof to the Custom House and the permission obtained.

ART. 4.—Goods incompletely packed shall not be admitted into Bonded Warehouses unless they are re-packed.

ART. 5.—In storing goods in a Bonded Warehouse the directions of Customs officers shall be followed.

ART. 6.—No goods liable to cause damage or stain to other goods shall be stored in juxtaposition with other goods.

ART. 7.—Goods before the completion of import procedure and domestic goods cannot be stored at the same time in one warehouse. This provision, however, does not apply to cases where the permission of the Custom House has been obtained.

ART. 8.—In order to take out samples of the goods stored, a document stating the descriptions and quantity thereof must be presented to the Custom House and approval obtained to that effect.

CHAPTER II.

GOVERNMENT BONDED WAREHOUSES.

ART. 9.—Goods may be stored in Government Bonded Warehouses, with the exception of those coming under any of the following categories :—

1. Goods free from import duty ;
2. Bulky or heavy goods ;
3. Goods damaged or putrefied and those liable to damage or putrefaction ;
4. Goods of inflammable, combustible or explosive nature ;
5. Goods liable to spoil or damage warehouse or other goods ;

6. Animals and plants ;

7. Filthy goods.

ART. 10.—A person who has stored goods in a Government Bonded Warehouse shall pay at the time of their withdrawal the storage charges according to a separate table.

ART. 11.—On the completion of warehousing of goods in a Government Bonded Warehouse, the Director of Customs shall issue a warrant bearing his signature and seal to the applicant for warehousing.

The following items shall be entered in the warrant :—

1. The description, marks, numbers, number of packages and quantity of the goods ;
2. Date of warehousing ;
3. Name and address of the applicant for warehousing ;
4. Situation and number of warehouse ;
5. The amount of Customs duty in the case of goods before the completion of import procedure ;
6. Storage charges.

ART. 12.—A copy of warrant shall be issued of each description of goods. The warrant, however, may be divided on application from the owner of the goods.

ART. 13.—The endorsement of a warrant shall contain the name or firm name of the endorsee, the date of endorsement and the signature of endorser himself. The said endorsement, however, may be made by the signature of the endorser only.

ART. 14.—A person desiring to withdraw a portion

of the goods stored in a Government Bonded Warehouse shall produce the warrant to the Custom House and obtain the entry therein of number, quantity and date of withdrawal of the goods taken out. This provision shall also be applicable when samples of the goods stored have been withdrawn.

ART. 15.—In the event of a warrant being stolen, missing or lost, notice shall be given thereof to the Custom House concerned.

This provision shall also be applicable when it is found again.

ART. 16.—A person desiring to apply for the issue of fresh warrant, in the event of a warrant being stolen, missing, or lost, shall present, to the Custom House which had issued such warrant, an application for re-issue of warrant with a transcript of judgement declaring the former warrant null and void attached.

ART. 17.—A person who applies for the division, re-issue or renewal of a warrant shall pay a fee of thirty sen per copy of the required documents.

ART. 18.—If, in the case of a suit regarding the right of taking delivery of goods stored in a Government Bonded Warehouse, an extension of the period of storage of such goods is desired by the parties concerned, an application shall be made for the purpose to the Custom House stating the period of extension required, date of suit, cause, name of the court concerned, etc., and approval obtained to that effect. Further extension may be given on application, in case the suit is not settled within the said period of extension.

ART. 19.—The freight, advertisement fee, and all

**Ordinance with regard to Mineral Oils
Coming under No. 4-2 of Art. 7
of the Customs Tariff Law.**

(ORDINANCE NO. 195 OF THE GOVERNMENT-
GENERAL OF CHOSŒN.)

ART. 1.—The mineral oils exempt from the payment of import duty according to the provisions of No. 4 2 of Art. 7 of the Customs Tariff Law shall be exclusively such as are to be applied to the following uses and imported with the previous permission of the Governor-General of Chosen : —

1. To the use of motor engines or steam boilers employed in mining, industries, traffic undertakings, or fishery.
2. To the use of smelting.
3. To the use of ceramics.
4. To the use of heating metals.

ART. 2.—A person desiring to obtain permission as required by the preceding article shall present an application for permission to the Governor-General of Chosen through the Custom House at the place where the mineral oils are to be imported, stating therein the following particulars : —

1. Quantity and estimated value of the mineral oils to be imported.

2. Kind of and place for use, depository of the mineral oils to be imported and description of the equipment with which they are to be used.

3.—Place of shipment and importation, and time arranged for importation.

ART. 3.—A person desiring to be exempted from the payment of import duty shall attach to the import declaration a document certifying that permission under Art. 1 has been obtained.

The import declaration shall be executed in the name of the person using the mineral oils.

ART. 4.—In case a person has not applied to use as designated the mineral oils exempted from the payment of import duty, the import duties shall be collected from him. This provision, however, does not apply to cases in which application has been made to the Custom House with the permission of the Governor-General of Chosen for them to be applied to other uses which also enjoy the benefit of exemption from the payment of import duty according to the provision of Art. 1.

The provisions of Art. 2 shall be correspondingly applied to cases in which permission under the proviso of the preceding clause is to be obtained.

ART. 5.—When the mineral oils exempted from the payment of import duty have been applied to the use designated the fact shall be notified to the Custom House at the place of importation without delay. The same rule may also be applied to cases in which the oils have not been applied to the use designated.

Supplementary Provision.

The present Ordinance shall take effect from the date of promulgation.



**Ordinance with regard to the Designa-
tion of Receptacles of Export Goods
to be Exempted from the Payment
of Import Duty according to Art.
7, No. 18 of the Customs
Tariff Law.**

(ORDINANCE NO. 124, OF THE GOVERNMENT-GENERAL
OF CHOSEN, AUGUST, 9TH YEAR OF TAISHO.)

The receptacles of export goods to be exempted from the payment of import duty according to Art. 7, No. 18 of the Customs Tariff Law are designated as follows:—

1. Bottles for mineral water, soda water, and similar beverages ;
2. Beer casks ;
3. Bottles and cans for sulphuric acid ;
4. Iron receptacles for pressed gasses ;
5. Cotton or jute bags for flours and cement.

Supplementary Provision.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

**Ordinance with regard to Receptacles
of Import Goods to be Exempted
from the Payment of Import
Duty according to Art. 8,
No. 2 of the Customs
Tariff Law.**

(ORDINANCE NO. 126 OF THE GOVERNMENT-GENERAL
OF CHOSŌN, AUGUST, 9TH YEAR OF TAISHO.)

The Receptacles of import goods to be exempted
from the payment of import duty according to Art. 8,
No. 2 of the Customs Tariff Law are designated as
follows: —

1. Iron receptacles packed with pressed gasses.

Supplementary Provision.

The present Ordinance shall take effect from the
29th of August, 9th year of Taisho

**Ordinance with regard to Designation
of Articles to be Exempted from the
Payment of Import Duty accord-
ing to Art. 8, No. 2-2 of the
Customs Tariff Law.**

(ORDINANCE NO. 127 OF THE GOVERNMENT-GENERAL
OF CHOSŌN, AUGUST, 9TH YEAR OF TAISHO.)

The Articles to be exempted from the Payment of import duty according to Art. 8, No. 2-2 of the Customs Tariff Law are designated as follows:—

1. Iron cylinders for receptacles of pressed gasses;
2. Iron drums for receptacles of oils, acids, and morasses;
3. Rush bags or “ampera bukuro” for receptacles of sugar;
4. Wood casks for receptacles of coal tar.

Supplementary Provision.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

Ordinance with regard to the Refund of Import Duty according to Art. 9 of the Customs Tariff Law.

(ORDINANCE NO. 128 OF THE GOVERNMENT-GENERAL
OF CHosen, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—Imperial Ordinance No. 265 issued in the 39th year of Meiji shall be followed in cases not specially provided for in this ordinance, as to the refund of import duty according to the regulations of Art. 9, Clause 1, of the Customs Tariff Law : Provided, That the term “proper Taxation Office” in the said Imperial Ordinance shall be replaced by the term “proper Urban Prefecture (Fu), District (Gun), or Island (To) with regard to articles manufactured in Chosen.

ART. 2.—Import duty may be refunded according to the regulations of Art. 9, Clause 1, of the Customs Tariff Law on tobacco and leather manufactures manufactured in Chosen. The import materials of Articles referred to above and the rate of refund upon them are as follows:—

Manufactures.	Import materials.	Rate of refund.
1. Manufactured tobacco.	Leaf tobacco.	ad valorem...20%
2. Leather manufactures.	Leather of bulls, oxen, cows, buffaloes, horses, sheep and goats : Lacquered, japanned	

enamelled, dyed or coloured, excluding roller leather	ad valorem ..20%
Others:	
Leather of bulls, oxen, cows, buffaloes and horses:	¥
Sole leather	100 kin. 15.20
Tanned hide, known as	¥
“ Indian blood leather ”	” 9.50
Others	ad valorem...20%
Leather of sheep and goats	¥
excluding roller leather	100 kin 24.00

The regulations to be applicable with regard to manufactures, import materials and refund of Class 2, No. 15 of Art. 1, Clause 1, of Imperial Ordinance No. 265 issued in the 39th year of Meiji correspondingly apply with regard to manufactures, import materials and refund of the preceding clause.

ART. 3.—As to the refund of import duty in accordance with the regulations of Art. 9, Clause 2, of the Customs Tariff Law, the regulations of Imperial Ordinance No. 266 shall be followed: Provided, That the terms “proper Revenue Office” and “300,000 kin” in the said Imperial Ordinance shall be replaced by the terms “proper Urban Prefecture (Fu), District (Gun) and Island (To),” and “100,000 kin” respectively with regard to manures manufactured in Chosen.

Supplementary Provisions.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

No refund of import duties shall be made in respect to those materials imported into Chosen prior to the operation of the present Ordinance.

Ordinance with regard to the Exemption of Customs Duty upon Articles Imported by Iron Manufacturers

(ORDINANCE NO. 129 OF THE GOVERNMENT-GENERAL OF CHosen, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—An iron manufacturer who can enjoy the exemption of import duties according to Art. 3 of Law No. 53 of the 9th year of Taisho shall be such as is engaged in the manufacture of pig iron, steel, rolled steel (including rails and fish plates), and raw materials of wrought steel manufactures or cast steel manufactures.

ART. 2.—When the iron manufacturer prescribed in the preceding article wishes to enjoy the exemption of import duty, he shall make application for sanction beforehand to the Governor-General of Chosen through the Custom House exercising jurisdiction over the place where the equipment of works is to be set up stating the following particulars with regard to the said equipment : —

1. Name and site of iron manufactory ;
2. Amount of capital ;
3. Period of the completion of the equipment ;
4. Outline of the plan of iron works and of work to be done each year; as well as original drawing of the said works ;

5. Estimated cost of the work to be done each year;
6. Estimated amount of production of each year until and after the completion of the equipment;
7. Plan of collecting materials.

The application for sanction of the preceding article in case of presentation before the work is started, shall be accompanied by the specification of the work in its first stage; in case the work has been started, by the specification of the work and by a report on the results of the work completed and on the work in progress; and in case the manufacturer is a legal person, its association regulations shall be attached.

ART. 3.—A person who has obtained the sanction under the preceding article shall present to the Governor-General of Chosen, through the Custom House exercising jurisdiction over the place where an equipment is to be set up, a report of the result of the preceding year's work by the 31st of January each year until the completion of the equipment, and a specification, each time one is drawn up, of the work to be done.

ART. 4.—Kinds of the by-products of Art. 3, Clause 2, of the Law No. 53 of the 9th year of Taisho are determined as follows:—

Slag wool or silicate cotton.
Slag brick.
Slag tiles.
Coal tar.
Coal tar, not containing water.
Light oil.
Middle oil.
Heavy oil.

Pitches.
 Ammonium.
 Liquid ammonium.
 Sulphate of ammonium.
 Crude naphtha.
 Anthracene.
 Benzol.
 Xylol.
 Toluol.
 Solvent naphtha.

ART. 5.—Kinds of articles entitled to the exemption of import duty according to the regulations of Art. 3 of Law No. 53 of the 9th year of Taisho are determined as follows; Provided, That they are deemed reasonable by the Custom House :—

Cranes or other continuous conveying apparatuses for raw materials and products.

Ore crushers.

Iron ore dressing machines.

Magnetic separators.

Ore briquetting machines and apparatuses thereof.

Constructing metals for blast furnace, coke oven, mixer, fired mixer, open hearth furnace, converter, tilting furnace, electric furnace, gas producer, heating furnace, soaking pit, dust catcher and fitting machines thereof.

Hoisting machines and charging apparatuses for blast furnace.

Pig casting machines.

Blowers, air capacity of 200 cubic metres per minute and above.

Air drying equipments and fitting machines thereof.
 Gas cleaning apparatuses and fitting machines thereof.
 Coal washing apparatuses and fitting machines thereof.
 Coal charging machines, pushers and stamping machines for coke oven.
 By-product recovering equipments for coke oven and fitting machines thereof.
 Boilers and apparatuses thereof.
 Gas engines, 500 horse-power and above; gas dynamos; exhaust steam dynamos and apparatuses thereof.
 Teaming cranes.
 Charging machines for steel furnace and accessories thereof.
 Stripping machines.
 Handling apparatuses of billets, slabs, blooms and ingots for heating furnace and soaking pit.
 Rolling mills and apparatuses thereof.
 Transfer tables, sawing machines, shearing machines, winding machines and mechanical refrigerating apparatuses for rolling mill.
 Drilling machines, punching machines, straightening machines, sawing machines and shearing machines as finishing apparatus.
 Roll turning lathes.
 Gear cutting and hobbing machines.
 Pneumatic hammers, steam hammers and hydraulic apparatuses for forging.
 Testing machines.
 Fittings, fitting motive machines or fitting appa-

tuses of motive machines imported as a set along with machines and parts of machines mentioned in the preceding paragraphs.

Fitting motives of rolled machines and fitting apparatuses of motive machines.

Refractory materials for blast furnace, hot blast stove, coke oven and mixer or other steel furnace; carbon electrodes of electric furnace excluding those of under 21 inch in diameter.

Iron frames for factory construction, galvanized iron plates or sheets, glass plates or sheet, and metals and metal wares for their fitting.

ART. 6.—In case a person who has obtained the sanction of Art. 2 wishes to import articles to be exempted from import duty, he shall make an account of their use on the import declaration.

ART. 7.—The Customs officer may, if he deems it necessary for his control, examine the equipment, books and other commodities in respect to iron works.

Supplementary Provisions.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

Persons who have obtained the sanction of Art. 1 of Ordinance No. 21 of the Government-General issued in the 7th year of Taisho shall be deemed as those entitled with the sanction of Art. 2, of the present Ordinance.

Ordinance with regard to Importation and Exportation of Goods by the Frontier.

(ORDINANCE NO. 121 OF THE GOVERNMENT-GENERAL
OF CHŌSEN, AUGUST, 9TH YEAR OF TAISHŌ.)

ART. 1.—The points by which importation and exportation of goods can be made in accordance with the regulations of Law No. 53 of the 9th year of Taishō shall be those designated by the Director of Customs in the following localities :—

Shingishu, Shingishu Fu (Urban Prefecture), North Heian Do.

Kyuryuho, Gishu Gun (District), North Heian Do.

Gyokkōho, Gishu Gun (District), North Heian Do.

Seijōchin, Gishu Gun (District), North Heian Do.

Shisōhō, Shōjō Gun (District), North Heian Do.

Hekidan, Hekishō Gun (District), North Heian Do.

Chūkōri, Hekishō Gun (District), North Heian Do.

Mouth of The Chūmanko, Sozan Gun (District), North Heian Do.

Shintōjō, Sozan Gun (District), North Heian Do.

Kyūyū, Igen Gun (District), North Heian Do.

Kōzanchin, Kōkai Gun (District), North Heian Do.

Manpochin, Kōkai Gun (District), North Heian Do.

Kyūjōdō, Jijō Gun (District), North Heian Do.

Mouth of The Jijōkō, Jijō Gun (District), North Heian Do.

Chūkōchin, Jijō Gun (District), North Heian Do.
Kōshukoyū, Kōshō Gun (District), North Heian Do.
Shinkapachin, Sansui Gun (District), South Kankyo Do.

Radanho, Sansui Gun (District), South Kankyo Do.
Jinshaho, Sansui Gun (District), South Kankyo Do.
Keizanchin, Kōzan Gun (District) South Kankyo Do.
Sanchōmen, Mozan Gun (District), North Kankyo Do.
Mozan, Mozan Gun (District,) North Kankyo Do.
Seikōzon, Mozan Gun (District), North Kankyo Do.
Geshachi, Mozan Gun (District), North Kankyo Do.
Kwainei, Kwainei Gun (District), North Kankyo Do.
Sambōdō, Nanzanmen, Shōjō Gun (District), North Kankyo Do.

Shōjō, Shōjō Gun (District,) North Kankyo Do.
Onjō, Onjō Gun (District), North Kankyo Do.
Kunjūchin, Onjō Gun (District), North Kankyo Do.
Keigen, Keigen Gun (District), North Kankyo Do.
Ryūdo, Keigen Gun (District) North Kankyo Do.
Shinazan, Keigen Gun (District), North Kankyo Do.
Kajohyo, Keikō Gun (District), North Kankyo Do.
Koyū, Keikō Gun (District,) North Kankyo Do.
Dori, Keikō Gun (District), North Kankyo Do.

ART. 2.—Localities contiguous with the frontier provided in Art. 6, No. 2, of Law No. 53 of the 9th year of Taisho shall be held to mean those situated within two *ri* from the frontier.

Supplementary Provision.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

Ordinance with regard to the Transport Routes between Bonded Areas.

(ORDINANCE NO. 122 OF THE GOVERNMENT-GENERAL
OF CHosen, AUGUST, 9TH YEAR OF TAISHO.)

The transport routes between Bonded Areas provided in Art. 39-2 of the Customs Law and Art. 4 of the Bonded Warehouse Law are determined as follows :—

1. The National Railways, and the direct water-route between Fuzan and Shimonoseki when transportation is made in connection with the National Railways.
2. The water-route of the Daidō leading from Chinnampo to Heijō.
3. The direct water-route leading from Seishin to Yūki and the route leading from Yūki to Kajohyo.
4. The direct water-route leading from Seishin to Yūki and the route leading from Yūki to Shin-azan via Agoji.
5. The water-route leading from Seishin to Ryūdō on the coast of the Toman.
6. The light railway lines leading from Kwainei to Sanbōdō.

The preceding clause shall also be applied except to

the direct water-route between Fuzan and Shimonoseki to the transport routes between Bonded Areas of goods imported and exported between Chosen and Japan proper, Taiwan or Karafuto.

Supplementary Provision.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.



**Ordinance with regard to Entrance Duty,
etc., upon Articles imported into Chosen
from Japan proper, Taiwan and
Karafuto.**

(ORDINANCE NO. 19 OF THE GOVERNMENT-GENERAL
OF CHOSŌN, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—Entrance duty shall be levied upon articles imported into Chosen from Japan proper, Taiwan and Karafuto according to the regulations of the Chosen Customs Tariff Ordinance hitherto in force: Provided, That in case such duty amounts to more than the import duty collectible upon them, entrance duty corresponding in amount to such import duty shall be levied upon them; and that those articles listed in the imports tariff as duty-free shall be free of entrance duty.

If the articles above mentioned, by the exportation of them from Japan proper to foreign countries, may claim refund of duty previously paid upon the materials whereof they are manufactured according to the regulations of Art. 9 of the Customs Tariff Law, entrance duty upon such articles shall be equal in amount to the duty computed according to the regulations of the preceding clause less the amount of refund claimable; but if, in this case, the amount of that refund is equal to, or more than the entrance duty computed according to the regulations of the preceding clause, no duty shall be collected.

ART. 2.—The Chosen Customs 'Tariff' Ordinance hitherto in force shall be followed with regard to the exemption of entrance duty.

If articles other than those exempted from entrance duty according to the regulations of the preceding clause, imported from Japan proper, Taiwan and Karafuto are exempted from import duty, they shall also be exempted from entrance duty.

ART. 3.—With regard to entrance duty, as well as with regard to the entry and departure of vessels or the moving of goods between Chosen and Japan proper, Taiwan or Karafuto, the Customs Law, Law No. 53 of the 9th year of Taisho, the Bonded Warehouse Law, and the Free Depots Law shall corresponding be applied.

ART. 4.—Vessels plying between Chosen and Japan proper, Taiwan or Karafuto may enter and leave Masanpo, South Keisho-Do and Kōgan Bay under special permission of the Custom House.

Supplementary Provisions.

The present Ordinance shall take effect from the 29th of August of the 9th year of Taisho.

Actions, procedures, and other acts done prior to the enforcement of the present Ordinance, and according to the Chosen Customs Ordinance, the Chosen Customs Tariff Ordinance, or the Chosen Bonded Warehouse Ordinance, with regard to entrance duty as well as with regard to the enter and leave of vessels or the moving of

goods between Chosen and Japan proper, Taiwan or Karafuto shall be recognized as having been done according to the present Ordinance.

The present Ordinance shall be of non-effect after March 31 of the 10th year of Taisho. This rule, however, does not apply to actions, procedures and other acts done according to the present Ordinance.

공백

Ordinance for the Chosen Tonnage Dues.

(ORDINANCE No. 18, AUGUST, 9TH YEAR OF
TAISHO.)

A tonnage due shall be levied upon a vessel plying with foreign countries for the purpose of foreign trade on entering an open port.

The Tonnage Dues Law shall be followed in respect to the tonnage dues: Provided, That the term "Law of Collection of National Taxes" given in this Law shall be replaced by the term "Ordinance of the Collection of National Taxes."

Supplementary Provisions.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

No tonnage dues shall be levied upon a vessel which has paid them according to the former Ordinance for the period of four months from the date of payment of the same.

Actions and procedures and other acts made according to the former Ordinance prior to the enforcement of the present Ordinance shall be deemed as made according to the present Ordinance..

Regulations for Execution of Ordinance for the Chosen Tonnage Dues.

(ORDINANCE NO. 118 OF THE GOVERNMENT-GENERAL
OF CHOSEN, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—A person desiring to pay tonnage dues at a time, according to the proviso of Art. 1 of the Tonnage Dues Law, shall notify the Custom House concerned.

ART. 2.—In order to collect tonnage dues, notice must be given by means of a document to the payer of the amount to be paid and the treasury at which it is payable indicated. No such document, however, is necessary except in case payment is to be made to a treasury.

The provision mentioned in the preceding clause, however, does not apply to cases in which tonnage dues are collected according to the Regulations for Receiving and Paying of Cash at the Post Office of the Government-General of Chosen.

ART. 3.—A vessel engaged in foreign trade which has entered an open port on account of maritime perils or other unavoidable causes shall prove such causes to the Custom House. This provision, however, does not apply to cases where tonnage dues are to be paid.

ART. 4.—A person desiring to obtain a certificate of payment of tonnage dues or a certificate of Ship's survey in case such survey has been made according to Art. 4 of the Tonnage Dues Law shall produce an

application to the Custom House and pay a fee of yen 1.50 for each certificate.

The fee mentioned in the preceding clause may be paid by means of revenue stamps affixed to the application.

ART. 5.—In respect of procedure of the investigation and in cases of infraction of the law, the Customs Law and the Regulations for Execution of the Customs Law shall apply correspondingly.

ART. 6.—The term "Custom House" shall be replaced, within the jurisdiction of Branch Custom House by the term "Branch Custom House" and, in the seat of Detached Custom House, by the term "Detached Custom House".

Supplementary Provision.

The present Ordinance shall take effect from August 29, 9th year of Taisho.

**Ordinance with regard to the Execu-
tion of Order No. 19 of the 9th
Year of Taisho, Issued by the
Government-General of
Chosen.**

(ORDINANCE NO. 120 OF THE GOVERNMENT-GENERAL
OF CHOSŌN, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—A person desiring to enjoy the benefit of the special agreement mentioned in the regulations of Art. 1, Clause 2, of Order No. 19 of the 9th year of Taisho issued by the Governor-General of Chosen shall make application by means of an import declaration of articles imported from Japan proper, Taiwan and Karafuto, attaching thereto the import permit issued by Custom House for materials or the Customs' certificate in lieu thereof, and the certificate of manufacture issued by the manufacturer, in case of articles corresponding to manufactures of Class 1 mentioned in Imperial Ordinance No. 265 of the 39th year of Meiji or the written recognition of manufacture of a taxation office in Japan proper, Taiwan and Karafuto, in case of articles corresponding to manufactures of Class 2 mentioned in the same Imperial Ordinance.

If, in the case of the preceding clause, it refers to articles imported from Japan proper, Taiwan and Karafuto and corresponds to such manufactures as have their

rate of refund determined ad valorem according to Imperial Ordinance No. 265 of the 39th year of Meiji, a document proving the amount of import duty paid upon the materials shall be attached in addition to the documents mentioned in the preceding clause.

The certificate of manufacture and the written recognition of manufacture mentioned in the first clause shall be such as are drawn up in accordance with the regulations of the Imperial Ordinance of the 39th year of Meiji.

ART. 2.—The hitherto-going examples shall be followed with regard to the import and export procedure of the articles, exported to Japan proper, Taiwan and Karafuto for the purpose of being repaired or having work done thereon, and on which exemption of import duties is to be claimed according to Art. 2, Clause 1 of Order No. 19 of the 9th year of Taisho issued by the Governor-General of Chosen.

ART. 3.—As to the execution of Order No. 19 of the 9th year of Taisho issued by the Governor-General of Chosen besides what has been provided in the preceding two articles, the regulations for execution of the Customs Law and Law No. 53 of the 9th year of Taisho, the regulations for execution of the Bonded Warehouse Law and the regulations for execution of the Free Depots Law shall be correspondingly applied.

Supplementary Provision.

The present Ordinance shall take effect from the 29th of August, 9th year of Taisho.

ORDINANCE FOR CHOSEN SHUKKO-ZEI.

**(Ordinance for the duty or tax to be levied upon
goods when exported from Chosen to
Japan proper, Taiwan, and Karafuto.)**

**ORDER NO. 21 OF THE GOVERNOR-GENERAL
OF CHOSEN, AUGUST, 9TH YEAR OF
TAISHO.**

ART. 1.—The shukko-zei is imposed upon articles coming under any of the following provisions when exported from Chosen to Japan proper, Taiwan, and Karafuto :—

1. Articles subject to the internal revenue tax in Japan proper, Taiwan, and Karafuto, except playing cards, patent medicines, and imitations of such ; as well as such articles imported from foreign countries into Chosen as are exempted from such internal revenue tax when imported from foreign countries into Japan proper, Taiwan and Karafuto ;
2. Articles upon which import duty is not paid or is levied at a less rate than that of the import duties of the Customs Tariff Law according to Art. 1 of Law No. 53 of the 9th year of Taisho ; articles upon which import duty is not paid or is reduced in Chosen only according to the regulations of Art. 4 of the same law ;

3. Such textile manufactures made within the empire as are designated by the Governor-General of Chosen; cakes and sweetmeats manufactured in Chosen.

ART. 2.—The rates of shukko-zei are classified as follows :

1. The same rate as that of the internal revenue tax at the place of destination in case of articles mentioned in No. 1 of the preceding article ;
2. The same rate as that of the import duties of the Customs Tariff Law in case of such articles as are either free of duty or exempted from import duty and are mentioned in No. 2 of the preceding article ; and the rate corresponding to the difference between that of the import duties of the Customs Tariff Law and that of the import duties of the regulations of Art. 1 of Law No. 53 of the 9th year of Taisho or that of the import duties which are reduced according to the regulations of Art. 4 of the same Law in case of such other articles as are mentioned in the same ;
3. Ten percent of the value of textiles used as materials in case of such textile manufactures, and Yen 5 per 100 kin of cane sugar contained in case of such cakes and sweetmeats as are mentioned in No. 3 of the preceding article.

In due application of the regulations of the preceding clause it may be noted that the dutiable value of articles subject to ad valorem duty is determined by the market price at the port of exportation and that the percentage of

"moromi" of soy is determined by the Governor-General of Chosen.

The rates of duties of Nos. 1 and 2 of Clause 1 shall be applied to the article coming under both of Nos. 1 and 2 of the preceding article.

ART. 3.—The payment of shukko-zei is exempted upon such articles of Nos. 1, 2, 6, 7, 10, 11, 13, 14, and 16 of Art. 7 of the Customs Tariff Law as are recognized as reasonable by the Custom House; as well as upon such articles for ship's use by vessels plying to Japan proper, Taiwan and Karafuto obtaining similar recognition.

ART. 4.—The following articles are exempted from the payment of shukko-zei if they are to be reimported into Chosen within one year from the date of exportation; Provided, That the security corresponding in amount to duty may be required to deposit at the time of exportation :—

1. Articles exported for the purpose of having work done thereon, and designated by the Governor-General of Chosen ;
2. Articles exported for the purpose of scientific research ;
3. Articles exported for trial purposes ;
4. Samples exported for the purpose of collecting orders ;
5. Articles exported for the purpose of exhibiting at exposition, competitive or prize show etc.

ART. 5.—The Governor-General of Chosen may, if he deems it necessary, postpone the collection of shukko-zei, within the period of three months, by requiring to

deposit the security corresponding in amount to duty.

ART. 6.—The exporter of articles subject to shukko-zei bound for Japan proper, Taiwan and Karafuto shall, according to the regulations of the Governor-General of Chosen, obtain the stamp of the seal or the attachment of the label of "Duty paid" or "Examined" upon such articles or packages thereof.

ART. 7.—A person desiring to export by mail the articles subject to shukko-zei to Japan proper, Taiwan and Karafuto shall take the export procedure according to the regulations of the Governor-General of Chosen.

The shukko-zei of mail matter may be paid in stamp.

ART. 8.—Any person who has attempted to evade or evaded the shukko-zei shall be punished with a fine equal to five times the amount of duty attempted to evade or evaded, and the money corresponding in amount to duty shall immediately be collected when evaded. The amount of fine in this case cannot be less than 30 yen.

As regards the collection of money corresponding in amount to shukko-zei of the preceding clause, procedure of the collection of National Taxes shall be followed.

ART. 9.—Any person who has conveyed, transmitted, accepted, bought, or acted as the depositary of goods that have evaded the shukko-zei shall be punished with a fine not exceeding 1,000 yen.

ART. 10.—When action has been taken, or punishment meted out with regard to an offence coming under the two preceding articles in Japan proper, Taiwan, and Karafuto, the same offence shall not be subject to any action or punishment provided for in the present Ordinance.

ART. 11.—The regulations of Art. 6 and Art. 7, Clause 1, shall be correspondingly applied in respect to articles of the same kind as those subject to shukko-zei in accordance with the regulations of Art. 1, but which are not subject to such duty under the present Ordinance.

ART. 12.—The regulations of Chapter 1, Chapter 4, and Chapter 7, as well as Art. 8 of Law No. 53 of the 9th year of Taisho, shall be correspondingly applied to shukko-zei.

Supplementary Provisions.

The present Ordinance shall take effect from August 29, 9th year of Taisho.

When the articles of foreign origin which were either imported from foreign countries or from Japan proper, Taiwan and Karafuto before the enforcement of the present Ordinance or the articles of foreign origin upon which import duties were levied according to the regulations of Art. 11 of Law No. 53 of the 9th year of Taisho are exported to Japan proper, Taiwan and Karafuto within a year from the enforcement of the present Ordinance, the shukko-zei corresponding in amount to import duties of the Customs Tariff Law shall be levied upon them.

Those articles provided in the preceding clause which come under No. 1 of Art. 1, shall further be subject to shukko-zei as provided in No. 1 of Art. 1.

The regulations of Art. 6 and Art. 7, Clause 1 shall be correspondingly applied to such of the articles of foreign origin exported to Japan proper, Taiwan and Karafuto

within a year from the enforcement of the present Ordinance as do not come under the regulations of Art. 11 and the preceding clause.



Regulations for Execution of the Chosen Shukko-zei Ordinance.

(ORDINANCE NO. 119 OF THE GOVERNMENT-GENERAL
OF CHOSEN, AUGUST, 9TH YEAR OF TAISHO.)

ART. 1.—The textile manufactures subject to shukko-zei according to Art. 1, No. 3, of the Chosen Shukko-zei Ordinance, with the exception of such as are already in use, are determined as follows :

1. Clothing.
2. Hats, caps, bonnets, and hoods.
3. Belts and sashes.
4. Stockings and socks.
5. Mosquito nets.
6. Towels.
7. Handkerchiefs.
8. Table-cloths.
9. Curtains and window blinds.
10. Bed-quilts and cushions.

ART. 2.—A person desiring to export to Japan proper, Taiwan and Karafuto articles of the same kind as those subject to shukko-zei but exempted from such duty by the same ordinance shall produce documentary evidence to the Custom House that they are not dutiable articles unless the Custom House deems such evidence to be unnecessary.

ART. 3.—The percentage of “moromi” applicable

with regard to the assessment of shukko-zei upon soy shall be seventy five sho per 100 sho of soy.

ART. 4.—The articles entitled to the exemption of shukko-zei according to Art. 4, No. 1, of the Chosen Shukko-zei Ordinance are determined as follows:—

Textiles to be exported to Japan proper, Taiwan and Karafuto for the purpose of bleaching, dyeing, printing or special dyeing known as “Yuzenzome.”

ART. 5.—A person who wishes to have his articles exempted from shukko-zei according to the regulations of the Chosen Shukko-zei Ordinance shall file with the Custom House at the time of exporting his articles to Japan proper, Taiwan and Karafuto, the purpose of exportation, and the manner and place of re-importation except in case of Art. 9 of the present regulations.

ART. 6.—In case of re-importing from Japan proper, Taiwan and Karafuto the articles exempted from shukko-zei according to the regulations of Art. 4 of the Chosen Shukko-zei Ordinance, the approval of the Custom House shall be obtained before they are removed.

A person who wishes to obtain the approval of the Custom House according to the regulations of the preceding clause shall present a written application to the Custom House stating therein the descriptions and quantity of the goods, as well as the purpose, manner and place of their exportation at the time when they were first exported.

In case the Custom House recognizes the articles mentioned in the preceding clause as imported articles, the written application shall be endorsed to that effect and delivered to the applicant.

ART. 7.—A person desiring to claim postponement in the collection of shukko-zei according to the regulations of Art. 5 of the Chosen Shukko-zei Ordinance shall present a written application to the Custom House stating the reasons therefor and the length of postponement desired, and obtain approval.

ART. 8.—In order to fulfil the export procedure required by the Custom House for articles to be exported by mail to Japan proper, Taiwan and Karafuto according to the regulations of Art. 7 or Art. 11 of the Chosen Shukko-zei Ordinance, they shall be forwarded as mail matter to the Post Office designated by the Custom House after the export permit has been granted.

ART. 9.—In order to fulfil the export procedure required at the Post Office for mail matter destined for Japan proper, Taiwan and Karafuto according to the regulations of Art. 7 or Art. 11 of the Chosen Shukko-zei Ordinance, the export declaration of such mail matter shall be presented at the Post Office at the time of forwarding the same, and shall state the addressee, description, quantity, and price of the articles contained in the package, and, in the case of articles for which exemption of shukko-zei is claimed according to the regulations of Art. 4 of the Chosen Shukko-zei Ordinance, shall state the purpose of exportation and the manner and place of re-importation in addition to the details mentioned above.

The Post Office may require the sender to open out the contents of the mail matter mentioned in the preceding clause.

In case any alteration is made in the manner and

place of re-importation as declared in accordance with the regulations of Clause 1, declaration thereof, by means of a written document, shall be made at the Post Office where the export procedure was carried out.

Blank forms for export declaration of mail matter may be procured at the Post Office.

ART. 10.—In case shukko-zei is imposed upon mail matter coming under the preceding article, the Post Office shall enter the amount of duty on the export declaration of such mail matter and deliver it to the sender.

A person who has obtained the export declaration of mail matter delivered according to the regulations of the preceding clause shall present it at the Post Office, affixing thereto a revenue stamp corresponding in amount to the shukko-zei.

ART. 11.—In case the shukko-zei imposed upon mail matter is not paid within 3 days from the day on which the export declaration of such mail matter was delivered by the Post Office to the intending sender according to the regulations of Clause 1 of the preceding article, the Post Office shall return such mail matter to the sender.

In case mail matter is returned according to the regulations of the preceding clause, the export procedure followed with regard to the same shall be of non-effect.

ART. 12.—When the Post Office has received payment of the shukko-zei on mail matter coming under Art. 9 or has deemed such payment unnecessary, the Office shall forward such mail matter to its destination with a label of certification attached thereto according to

the regulations of Art. 6 or Art. 11 of the Chosen Shukko-zei Ordinance.

ART. 13.—The regulations relating to the Custom House in Arts. 2 and 7 shall be correspondingly applied to the Post Office so far as mail matter coming under Art. 9 is concerned.

The application for postponement in collection of the shukko-zei to be presented to the Post Office shall accompany the export declaration of the mail matter delivered according to Art. 10.

ART. 14.—The security deposited for mail matter coming under Art. 9 with the Post Office shall be appropriated to pay the shukko-zei, if it is to be appropriated, by the Director of Customs governing the locality.

Refund of shukko-zei paid in excess or in error in respect to mail matter coming under Art. 9 shall be claimed against the Director of Customs governing the locality through the Post Office at which such shukko-zei was paid.

ART. 15.—The stamping with a seal or the affixing of the label of certification required by Arts. 6 and 11 of the Chosen Shukko-zei Ordinance shall be done upon the covering of the articles, or, if there is no covering, upon the articles themselves.

The stamping with a seal or the affixing of the label of certification as provided by the preceding clause may be omitted in the case of effects carried by travellers.

Facsimiles of the seal and the label of certification provided for in Clause 1 are given below.

ART. 16.—Besides the provisions of the present

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Ordinance, the Regulations for the Execution of the Customs Law and Law No. 53 of the 9th year of Taisho shall be correspondingly applied in respect to shukko-zei.

Supplementary Provisions.

ARR. 17.—The present Ordinance shall take effect from the date of execution of the Chosen Shukko-zei Ordinance.

ARR. 18.—A person wishing to export articles of foreign origin to Japan proper, Taiwan and Karafuto within a year from the execution of the present Ordinance shall, except in the case of shukko-zei to be paid in accordance with the regulations of Clause 2 of the supplementary provisions of the Chosen Shukko-zei Ordinance, present a document to the Custom House or the Post Office, certifying therein the time of exportation either to a foreign country or to Japan proper, Taiwan and Karafuto and that the articles are not such as are subject to import duties according to the regulations of Art. 11 of Law No. 53 of the 9th year of Taisho. This provision, however, does not apply to cases in which the Custom House or the Post Office has deemed such document unnecessary.

The provisions of Art. 15 apply correspondingly to articles of foreign origin exported to Japan proper, Taiwan and Karafuto within a year from the execution of the present Ordinance.

(Sample Forms)—Struck out.

공백

京城府永樂町一丁目六十七番地

印刷者 新 常 重

京城府太平通一丁目卅一番地

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